

**TREASURER-TAX COLLECTOR**
**POLICY DESCRIPTION FORM**

Department/Group: Treasurer-Tax Collector Budget Code: AAA TTX  
 Title: Tax Sale/Accountant Reconciliation

PRIORITY: Rank 1 of 4 FUNDING: Full Year ☒ Other ☐        Months

ITEM STATUS: Restoration ☒ Program Change ☐ Workload ☐

**OPERATIONAL AND/OR FISCAL IMPACT:** Clearly explain the impact on services (attach additional pages if required)

This Accountant II position is 100% funded from tax sale revenues and administrative charges to the Treasury Pool and Central Collections. During 2002-03, the Department budgeted to sell approximately 1,600 properties at tax sale but actually sold approximately 3,400 properties and collected over \$10 million. Based on the success of tax sales in 2002-03, the County Treasurer-Tax Collector intends to continue to aggressively return tax-defaulted properties to the tax roll through increased tax sales in 2003-04. In fact, the department plans to auction approximately 5,500 properties in 2003-04. The volume of activity and dollars involved requires an Accountant II to insure that tax sale proceeds are properly accounted for, properly recorded and that Department tax sale procedures are followed.

The department also manages over \$2 billion of investments and collects more than \$1 billion in property taxes annually. The position allows the Treasurer-Tax Collector to expand reconciliation procedures to insure errors are caught and corrected on a timely basis.

The Treasurer-Tax Collector has had an Accountant II position (71855) open only since November 2, 2002. The department did not ask for a waiver of the soft or hard freeze for this position in 2002-03 because the volume of tax sales was not expected in 2002-03.

As indicated on the Policy Description Form, the Treasurer-Tax Collector ranked this position as having the highest priority in need and should be restored. This is the only accountant position budgeted in the Treasurer-Tax Collector budget unit. Without this position, we risk having non-professional staff (e.g. fiscal clerks) perform higher-level accounting duties, resulting in possible error or defalcations. The numbers included below on this form were included with our originally submitted 2003-04 budget.

			2003-04	Ongoing 2004-05
<b>APPROPRIATIONS</b>				
Salaries & Benefits (attach additional page if required)			\$ 67,238	\$ 69,255
<b>CLASSIFICATIONS</b>				
<u>Budgeted Staff</u>	<u>Title</u>	<u>Amount</u>		
1.0	Accountant II	67,238		
Services & Supplies				
Other (specify) _____				
Equipment				
<b>FIXED ASSETS</b>				
<u>Item</u>		<u>Amount</u>		
_____		_____		
_____		_____		
Reimbursements (specify) <u>5011 – Central Collections</u>			22,413	23,085
Total:			\$ 44,825	\$ 46,170
<b>REVENUE (specify source)</b>				
<u>9265 – Tax Sale</u>			22,412	23,085
<u>9970 – Treasury Pool</u>			22,413	23,085
Total:			\$ 44,825	\$ 46,170
LOCAL COST			\$ 0	\$ 0